

UNITED STATES OF AMERICA, ) Case No. 5:17-cv-02547-JMC  
)  
Plaintiff, )  
)  
v. )  
)  
)  
PAUL D. BIRCHEAT, JR., and )  
DAVID W. PENDARVIS, III, )  
)  
Defendants. )  
\_\_\_\_\_ )

This cause comes before the Court upon the Joint Motion by the Plaintiff, the United States of America, and Defendant David W. Pendarvis, III, for entry of judgment as to Mr. Pendarvis by consent, ECF No. 32. Having considered the Joint Motion and the record in this case, the Court GRANTS the Joint Motion and finds Defendant David W. Pendarvis, III, liable to the United States of America for the balance owed on the Trust Fund Recovery Penalties assessed against him pursuant to 26 U.S.C. § 6672, for the quarterly tax periods ending on December 31, 2005, March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, March 31, 2007, June 30, 2007, September 30, 2007, December 31, 2007, March 31, 2008, June 30, 2008, December 31, 2008, September 30, 2011, March 31, 2012, June 30, 2012, September 30, 2012, December 31, 2012, March 31, 2013, December 31, 2013, March 31, 2014, and June 30, 2014. Having determined that there is no just reason for delay, the Court enters FINAL JUDGMENT in favor of the United States and against David W. Pendarvis, III, on Count II of the Complaint, ECF No. 1, in the amount of \$813,393.53 as of September 15, 2017, plus interest accruing thereafter under 26 U.S.C. §§ 6601, 6621 until paid. The parties shall each bear their own costs and fees.

IT IS SO ORDERED.

s/J. Michelle Childs  
J. Michelle Childs  
United States District Judge

July 23, 2018  
Columbia, South Carolina